Saskatchewan Finance

Revenue Division
2350 Albert Street
Regina, Sask.
S4P 4A6

Information Bulletin

Saskatchewan

NOTIFICATION TO BUYERS OF USED VEHICLES

Used Light Vehicles

Effective November 8, 2007, dealers are no longer required to collect Provincial Sales Tax (PST) on the sale of used light vehicles on which the PST was paid in full by a previous owner. Eligible light vehicles include:

- cars;
- sport utility vehicles;
- light vans (mini-vans, passenger vans and cargo vans that are rated "one ton" or less); and,
- light trucks (quarter ton, half ton, three-quarter ton and one ton trucks).

Dealers are required to collect PST on the sale of used light vehicles where the PST was not paid in full by a previous owner, including vehicles:

- purchased from outside Saskatchewan (other than settler's effects);
- imported for resale in Saskatchewan;
- on which tax was not previously paid in full, such as leased units;
- purchased from a status Indian or the federal government; or,
- received as a gift from a non-resident donor.

Note: To qualify for a PST trade-in allowance on the purchase of a light vehicle, the trade-in must be registered by the current owner for a period of at least six months. Dealers are required to maintain documentation on file to support proof of registration.

Other Used Vehicles

Dealers are required to collect PST on the sale of other used vehicles such as heavy vehicles (over one ton), buses, trailers, motor homes, motorcycles, mopeds and leisure vehicles such as ATV's, snowmobiles and boats.

Note: To qualify for a PST trade-in allowance on the purchase of other used vehicles, the trade-in must have had the PST paid on it.

Customer Inquiries

Customer questions regarding the application of PST to used vehicles or requests for a review of the tax status of their trade-in can be directed to the Ministry of Finance.

Write: Ministry of Finance
Revenue Division
2350 Albert Street
Regina, Saskatchewan
S4P 4A6

Telephone: Toll Free 1-800-667-6102
Regina 306-787-6645

E-mail: sask.tax.info@finance.gov.sk.ca

Fax: 306-787-9644

Internet: Provincial Sales Tax bulletins, forms and information are available on the Internet at: http://www.finance.gov.sk.ca/taxes/pst

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